

State of California
BOARD OF EQUALIZATION
CIGARETTE TAX REGULATIONS

Regulation 4031. DISTRIBUTOR'S AND WHOLESALE'S REPORT.

(a) Every distributor required to be licensed shall on or before the 25th day of each calendar month, file a report with the board of all acquisitions and distributions of cigarettes for the preceding calendar month, together with such other information as is required on the report form. The report shall be made on a form prescribed by the board.

(b) Every wholesaler required to be licensed shall on or before the 25th day of each calendar month, file a report with the board of all acquisitions and sales of cigarettes for the preceding calendar month, together with such other information as is required on the report form. The report shall be made on a form prescribed by the board.

History: Adopted June 24, 1959.

Amended January 12, 1968

Amended October 10, 1968, effective November 13, 1968